
VOCA VICTIM ASSISTANCE PROGRAM CERTIFIED ASSURANCES

1. The Subgrantee assures that they are a public or a non-profit organization or a combination thereof, that provides direct services to crime victims.
2. The Subgrantee assures that they have community support and approval of its VOCA funded services, have a history of providing direct services in a cost-effective manner, can demonstrate a record of providing effective direct services to victims of crime, and have financial support from non-federal sources.
3. The Subgrantee assures that they can meet the VOCA program match requirements at a minimum of 20%, cash or in-kind, of the total VOCA project (VOCA grant plus match). The match for a Native American tribe/organization, located on a reservation, is 5%, cash or in-kind, of the total VOCA project (VOCA grant plus match).
4. The Subgrantee assures they can demonstrate that 25-50 percent of their financial support comes from non-federal sources if they are a new program that has not demonstrated a record of providing victim services.
5. The Subgrantee assures that they will utilize volunteers.
6. The Subgrantee assures that they will promote within the community served, coordinated public and private efforts to aid crime victims.
7. The Subgrantee assures that they will assist victims in seeking available crime victim compensation benefits.
8. The Subgrantee assures that they will provide services to victims of Federal crimes on the same basis as victims of State crimes.
9. The Subgrantee assures that they will provide services, at no charge, through the VOCA funded project.
10. The Subgrantee assures that they will maintain confidentiality of client-counselor information as required by state and federal law.
11. The Subgrantee assures that they will comply with the applicable provisions of VOCA, the Program Guidelines, and the requirements of the M7100.1D which includes maintaining appropriate programmatic and financial records that fully disclose the amount and disposition of VOCA funds received.

12. The Subgrantee assures that they will maintain statutorily required civil rights statistics on victims served by race or national origin, sex, age, and disability; and permit reasonable access to its books, documents, papers, and records to determine whether the recipient is in compliance with applicable civil rights laws.
13. The Subgrantee assures Confidentiality of Research Information under 1407(d) of VOCA codified at 42 U.S.C. 10604.
14. The Subgrantee assures that they will submit statistical and programmatic information on the use and impact of VOCA funds as requested by the Utah Office for Victims of Crime.
15. The Subgrantee are required to submit their EEOP plan and/or Certification through OJP's EEO Reporting Tool, at <https://ojp.gov/about/ocr/eeop.htm>
The subgrantee must keep a copy on file for audit purposes. Non-profit subgrantees are exempt from submitting the EEOP; instead, they are required to fill out Certification Form (last page).

Subgrantee Acceptance of VOCA Victim Assistance Program Certified Assurances (sign below)

X

Authorized Official Signature (as appears on Cover Sheet)

Date

VOCA SPECIAL CONDITIONS

VOCA Certified Assurances Addendum

1. The Subgrantee understands and agrees that it cannot use any federal funds, either directly or indirectly, in support of any contract to either the Association of Community Organizations for Reform Now (ACORN) or its subsidiaries, without the express prior written approval of UOVC.
2. The Subgrantee certifies that it will adopt and enforce policies banning employees from text messaging while driving any vehicle during the course of performing work funded by this grant, and to establish workplace safety policies and conduct education, awareness, and other outreach to decrease crashes caused by distracted drivers in pursuant to Executive Order 13513, "Federal Leadership on Reducing Text Messaging While Driving," 74 Fed. Reg. 51225 (October 1, 2009).
3. The Subgrantee understands and agrees to comply the National Environmental Policy Act (NEPA, 42 U.S.C. section 4321 et seq.) and other related Federal laws (including the National Historic Preservation Act), if applicable, and related laws (Sec 28 C.F.R. Part 61, App. D.) The subgrantee agrees to assist OJP in carrying out its responsibilities under NEPA and related laws, if the recipient plans to use VOCA funds (directly or through subaward or contract) to undertake any activity that triggers these requirements, such as renovation or construction. Also, the subgrantee understands and agrees to comply with all Federal, State, and local environmental laws and regulations applicable to the development and implementation of the activities to be funded under this award.
4. Recipient understands and agrees that it cannot use any federal funds, either directly or indirectly, in support of the enactment, repeal, modification or adoption of any law, regulation, or policy, at any level of government, without the express prior written approval of OJP.
5. The recipient agrees to comply with any additional requirements that may be imposed during the grant performance period if the agency determines that the recipient is a high-risk subgrantee. 28 CFR 66.12
6. Demographic Data. The recipient assures that its subrecipients will collect and maintain information on race, sex, national origin, age, and disability of victims receiving assistance, where such information is voluntarily furnished by the victim.
7. The subgrantee authorizes Office for Victims of Crime (OVC) and/or the Office of the Chief Financial Officer (OCFO), and its representatives, access to and the right to examine all records, books, paper or documents related to the VOCA grant.
8. The recipient and any subrecipients must promptly refer to the DOJ OIG any credible evidence that a principal, employee, agent, subrecipient, contractor, subcontractor, or other person has—(1) submitted a claim for award funds that violates the False Claims Act; or (2) committed a criminal or civil violation of laws pertaining to fraud, conflict of interest, bribery, gratuity, or similar misconduct involving award funds. Potential fraud, waste, abuse, or misconduct should be reported to the OIG by-mail: Office of the Inspector General U.S. Department of Justice Investigations Division 950 Pennsylvania Avenue, N.W. Room 4706 Washington, DC 20530 e-mail: oig.hotline@usdoj.gov hotline: (contact information in English and Spanish):

(800) 869-4499 or hotline fax: (202) 616-9881. Additional information is available from the DOJ OIG website at www.usdoj.gov/oig

9. The recipient agrees to comply with applicable requirements regarding registration with the System for Award (SAM) (or with a successor government-wide system officially designated by OMB and OJP). The recipient also agrees to comply with applicable restrictions on subawards to first-tier subrecipients that do not acquire and provide a Data Universal Numbering System (DUNS) number. The details of recipient obligations are posted on the Office of Justice Programs web site at <http://www.ojp.gov/funding/sam.htm> (Award condition: Registration with the System for Award Management and Universal Identifier Requirements), and are incorporated by reference here. This special condition does not apply to an award to an individual who received the award as a natural person (i.e., unrelated to any business or non-profit organization that he or she may own or operate in his or her name).

10. The Subrecipient agrees to comply with Part 200 Uniform Requirements

For more information on the Part 200 Uniform Requirements, use the following link;
http://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl

In the event that an award-related question arises from documents or other materials prepared or distributed by OJP that may appear to conflict with, or differ in some way from, the provisions of the Part 200 Uniform Requirements, the recipient is to contact OJP promptly for clarification.

11. The recipient agrees to comply with all applicable laws, regulations, policies, and guidance (including specific cost limits, prior approval and reporting requirements, where applicable) governing the use of federal funds for expenses related to conferences, meetings, trainings, and other events, including the provision of food and/or beverages at such events, and costs of attendance at such events. Information on rules applicable to this award appears in the DOJ Grants Financial Guide (currently, as section 3.10 of “Postaward Requirements” in the “2015 DOJ Grants Financial Guide”)

12. The recipient understands and agrees that any training or training materials developed or delivered with funding provided under this award must adhere to the OJP Training Guiding Principles for Grantees and Subgrantees. Located at: <https://ojp.gov/funding/Implement/TrainingPrinciplesForGrantees-Subgrantees.htm>

13. The recipient understands and agrees that award funds may not be used to discriminate against or denigrate the religious or moral beliefs of students who participate in programs for which financial assistance is provided from those funds, or of the parents or legal guardians of such students

14. The recipient agrees that if it currently has an open award of federal funds or if it receives an award of federal funds other than this UOVC award, and those award funds have been or are being, or are to be used, in whole or in part, for one or more of the identical cost items for which funds are being provided under this UOVC award, the recipient will promptly notify, in writing, the grant manager for this UOVC award, and if so requested by UOVC, seek a budget-modification or change-of-project-scope grant adjustment notice (GAN) to eliminate any inappropriate duplication of funding. UOVC will contact OJP to help make determinations.

15. A recipient that is eligible under the Part 200 Uniform Requirements to use the “de minimis” indirect cost rate described in 2 C.F.R. 200.414(f), and that elects to use the “de minimis” indirect cost rate, must advise UOVC in

writing of both its eligibility and its election, and must comply with all associated requirements in the Part 200 Uniform Requirements. The “de minimis” rate may be applied only to modified total direct costs) MTDC. This condition notifies subgrantees that they are eligible to request indirect cost rates as described under the law.

16. The recipient understands and agrees that-(a) No award funds may be used to maintain or establish a computer network unless such network blocks the viewing, downloading, and exchanging of pornography, and (b) Nothing in subsection (a) limits the use of funds necessary for any Federal, State, tribal, or local law enforcement agency or any other entity carrying out criminal investigations, prosecution, or adjudication activities.

17. The recipient must collect, maintain and provide to OJP, data that measure the performance and effectiveness of activities under this award, in the manner, and within the timeframes, specified in the program solicitation, or as otherwise specified by OJP. Data collection supports compliance with the Government Performance and Results Act (GPRA) and the GPRA Modernization Act, and other applicable laws.

18. VOCA Requirements: The recipient assures it will comply with the conditions of the Victims of Crime Act (VOCA) of 1984, sections 1404(a)(2), and 1404 (b) (1) and (2), 42 U.S.C. 10603 (a) (2) and (b) (1) and (2) (and the applicable program guidelines and regulations), as required. Specifically, funds under this award will:

- a) be awarded only to eligible victim assistance organizations, 42 U. S.C. 10603(a) (2);
- b) not be used to supplant State and local public funds that would otherwise be available for crime victim assistance, 42 U.S. C. 10603 (a)(2); and
- c) be allocated in accordance with program guidelines or regulations implementing 42 U.S.C. 10603 (a) (2)(A) and 42 U.S.C. 10603 (a) (2)(B)to, at a minimum , assist victims in the following categories: sexual assault, child abuse, domestic violence, and underserved victims of violent crimes as identified by the State.

19. All non-profit sub-recipients of VOCA Assistance funding under this award to make their financial statements available online (either on the recipient’s, the sub-recipient, or another publicly available website). OVC will consider sub-recipient organizations that have Federal 501 c (3) tax status as in compliance with this requirement, with no further action needed, to the extent that such organization files IRS Form 990 or similar tax document (e.g., 990-EZ), as several sources already provide searchable online databases of such financial statements.

20. All non-profit sub-recipients of VOCA Assistance funding under this award to certify their non-profit status. Sub-recipients may certify their non-profit status by submitting a statement to the recipient (to be placed in the grant file) affirmatively asserting that the sub-recipient is a non-profit organization, and indicating that it has on file, and available upon audit, either-1) a copy of the recipient’s 501 c (3) designation letter; 2) a letter from the recipient’s state/territory taxing body or state/territory attorney general stating that the recipient is a non-profit organization operating within the state/territory; or 3) a copy of the recipient’s state/territory certificate of incorporation that substantiates its non-profit status. Sub-recipients that are local non-profit affiliates of state/territory or national non-profits should have available proof of (1) (2) or (3), and a statement by the state/territory or national parent organization that the recipient is a local non-profit affiliate.

21. The recipient acknowledges that failure to submit an acceptable Equal Employment Opportunity Plan (if recipient is required to submit one pursuant to 28 C.F.R. Section 42.302) that is approved by the Office for Civil Rights is a violation of the Standard Assurances executed by the recipient, and may result in suspension of funding until such time as the recipient is in compliance, or termination of the award.

22. The recipient understands and agrees that UOVC may withhold award funds, or may impose other related requirements, if the recipient does not satisfactorily and promptly address outstanding issues from audits required by the Part 200 Uniform Requirements (or by the terms of this award), or other outstanding issues that arise in connection with audits, investigations, or reviews of DOJ award.

23. Restrictions and certifications regarding non-disclosure agreements and related matters

No recipient or subrecipient under this award, or entity that receives a contract or subcontract with any funds under this award, may require any employee or contractor to sign an internal confidentiality agreement or statement that prohibits or otherwise restricts, or purports to prohibit or restrict, the reporting (in accordance with law) of waste, fraud, or abuse to an investigative or law enforcement representative of a federal department or agency authorized to receive such information.

The foregoing is not intended, and shall not be understood by the agency making this award, to contravene requirements applicable to Standard Form 312 (which relates to classified information), Form 4414 (which relates to sensitive compartmented information), or any other form issued by a federal department or agency governing the nondisclosure of classified information.

- 1) In accepting this award, the recipient—
 - a) Represents that it neither requires nor has required internal confidentiality agreements or statements from employees or contractors that currently prohibit or otherwise currently restrict (or purport to prohibit or restrict) employees or contractors from reporting waste, fraud, or abuse as described above; and
 - b) Certifies that, if it learns or is notified that it is or has been requiring its employees or contractors to execute agreements or statements that prohibit or otherwise restrict (or purport to prohibit or restrict), reporting of waste, fraud, or abuse as described above, it will immediately stop any further obligations of award funds, will provide prompt written notification to the agency making this award, and will resume (or permit resumption of) such obligations only if expressly authorized to do so by that agency.
- 2) If the recipient does or is authorized to make subawards or contracts under this award-
 - a) It represents that—
 - It has determined that no other entity that the recipient’s application proposes may or will receive award funds (whether through a subaward, contract, or subcontract) either requires or has required internal confidentiality agreements or statements from employees or contractors that currently prohibit or otherwise currently restrict (or purport to prohibit or restrict) employees or contractors from reporting waste, fraud, or abuse as described above; and
 - It has made appropriate inquiry, or otherwise has an adequate factual basis, to support this representation; and
 - b) It certifies that, if it learns or is notified that any subrecipient, contractor, or subcontractor entity that receives funds under this award is or has been requiring its employees or contractors to execute agreements or statements that prohibit or otherwise restrict (or purport to prohibit or restrict), reporting of waste, fraud, or abuse as described above, it will immediately stop any further obligations of award funds to or by that entity, will provide prompt written notification to the agency making this award, and will resume (or permit resumption of) such obligations only if expressly authorized to do so by that agency.

24. The Grantee agrees to submit a Subgrant Award Report (SAR) to OVC for each subgrantee of the VOCA victim assistance funds, within ninety (90) days of awarding funds to subgrantees. States and territories are required to submit this information through the automated system.

25. The recipient agrees to submit (and, as necessary, require sub-recipients to submit) performance reports on the performance metrics identified by OVC, and in the time and manner required by OVC. This information on the activities supported by the award funding will assist in assessing the effects that VOCA Victim Assistance funds have had on services to crime victims within the jurisdiction.

Subgrantee Acceptance of VOCA Special Conditions (sign below)

X

Authorized Official Signature (as appears on Cover Sheet)

Date

Indirect Costs

Every agency is entitled to request Indirect Cost. Please indicate by checking the appropriate box, which option your agency will do:

<input type="checkbox"/>	Our agency will be using the 10% de minimis rate
<input type="checkbox"/>	Our agency will be using our Federally Negotiated rate at %
<input type="checkbox"/>	No Indirect Costs will be requested

If your agency will be including indirect costs in this grant, please review this material very carefully.

What are indirect costs? “(these are) costs incurred solely as a result of incurring another cost that would not have been incurred if the other cost had not been incurred.” OR These are costs that are directly associated to another cost. Example: Fringe benefits are directly associated with payroll costs.

- 1) If your agency has negotiated a rate through a Federal Cognizant Agency and you have a current, Federally negotiated rate-you will figure your indirect costs at that assigned rate
- 2) If your agency does not have a current federally negotiated indirect cost rate, your agency will be applying the De Minimus Rate (10%).

What is the De Minimus Rate? This rate allows subrecipients who have NEVER had a federally approved indirect cost rate agreement to request Indirect Costs associated with expending Federal grant monies.

How is the De Minimus Rate Calculated? There are several ways in which indirect costs can be calculated. However, for the VOCA grant, the Federal directive is to charge 10% of the modified Total Direct Costs (MTDC) associated with the grant.

This rate must remain consistent for ALL federal awards held by an individual agency and must be consistently used for all federal awards until (if) a rate is negotiated.

Allowable Costs Associated with Indirect Costs

Allowable Cost- A cost is allowable **If** it meets the following general criteria:

- 1) **Reasonable-** a cost is reasonable if it does not exceed that which would be incurred by a prudent person
 - a. The cost is recognized as ordinary and necessary for the operation of the organization
 - b. The cost is allowable under grant guidelines
 - c. The cost is incurred specifically for this grant
 - d. The cost benefits both the award and the project
- 2) **Conforms** to VOCA limitations
- 3) **Consistent** with both Federal and your Agency’s policies and procedures
- 4) **Accordance** with generally accepted accounting principles
- 5) **Not** to be used to meet cost sharing or Matching requirements on any Federally financed project
- 6) Must be adequately **Documented**

Three major categories of indirect costs:

- 1) Depreciation and Use Allowance: “a portion of the costs of the organization’s buildings and interest on debt associated with certain buildings may be eligible”
- 2) Operation and Maintenance-“ expenses incurred for the administration, operation, maintenance, preservation and protection of the organization’s physical plant may be eligible”
- 3) General and Administrative-“expenses incurred for the overall general executive, and administration of the organization and other expenses of a general nature that do not relate solely to any major function of the organization may be eligible”

Unallowable Direct Costs Include:

- 1) Fundraising
- 2) Maintenance of membership rolls
- 3) Providing information to members, legislative or administrative bodies or the public
- 4) Meetings and conferences
- 5) Administration of group benefits
- 6) Lobbying

Required Certifications for Non-Profits

- (a) To assure that expenditures are proper and in accordance with the terms and conditions of the Federal award and approved project budgets, the annual and final fiscal reports or vouchers requesting payment under the agreements must include a certification, signed by an official who is authorized to legally bind the non-Federal entity, which reads as follows:

“By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812).

- (b) Certification of cost allocation plan or indirect (F&A) cost rate proposal. Each cost allocation plan or indirect (F&A) cost rate proposal must comply with the following:
 - (1) A proposal to establish a cost allocation plan or an indirect (F&A) cost rate, whether submitted to a Federal cognizant agency for indirect costs or maintained on file by the non-Federal entity, must be certified by the non-Federal entity using the Certificate of Cost Allocation Plan or Certificate of Indirect Costs as set forth in Appendices III through VII, and Appendix IX. The certificate must be signed on behalf of the non-Federal entity by an individual at a level no lower than vice president or chief financial officer of the non-Federal entity that submits the proposal.
 - (2) Unless the non-Federal entity has elected the option under 200.414 Indirect (F&A) costs, paragraph (f), the Federal Government may either disallow all indirect (F&A) costs or unilaterally establish such a plan or rate when the non-federal entity fails to submit a certified proposal for establishing such a plan or rate in accordance with the requirements. Such a plan or rate may be based upon audited historical data or such other data that have been furnished to the cognizant agency for indirect costs and for which it can be

demonstrated that all unallowable costs have been excluded. When a cost allocation plan or indirect cost rate is unilaterally established by the Federal Government because the non-Federal entity failed to submit a certified proposal, the plan or rate established will be set to ensure that potentially unallowable costs will not be reimbursed.

- (c) Certifications by non-profit organizations as appropriate that they did not meet the definition of a major nonprofit organization as defined in 200.414 Indirect (F&A) costs, paragraph (a).
- (d) See also 200.450 lobbying for another required certification

(78 FR 78608, Dec. 26,2013 as amended at 79 FR 75886, Dec 19,2014)

CERTIFICATE OF COST ALLOCATION PLAN
FOR STATE AND LOCAL GOVERNMENTS

Certificate of Cost Allocation Plan

This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

(1) All costs included in this proposal [identify date] to establish cost allocations or billings for [identify period covered by plan] are allowable in accordance with the requirements of this Part and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the Federal awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Governmental Unit: _____

Signature: _____

Title: _____

Date of Execution: _____

Certification of Indirect (F&A) Costs
NON-PROFIT ORGANIZATIONS

(1) Required Certification. No proposal to establish indirect (F&A) cost rates must be acceptable unless such costs have been certified by the non-profit organization using the Certificate of Indirect (F&A) Costs set forth in section j. of this appendix. The certificate must be signed on behalf of the organization by an individual at a level no lower than vice president or chief financial officer for the organization.

(2) Each indirect cost rate proposal must be accompanied by a certification in the following form:

Certificate of Indirect (F&A) Costs

This is to certify that to the best of my knowledge and belief:

- (1) I have reviewed the indirect (F&A) cost proposal submitted herewith;
- (2) All costs included in this proposal (identify date) to establish billing or final indirect (F&A) costs rate for (identify period covered by rate) are allowable in accordance with the requirements of the Federal awards to which they apply and with Subpart E –Cost Principles of Part 200.
- (3) This proposal does not include any costs which are unallowable under Subpart E-Cost Principles of Part 200 such as (without limitation): public relations costs, contributions and donations, entertainment costs, fines and penalties, lobbying costs, and defense of fraud proceedings; and
- (4) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the Federal awards to which they are allocated in accordance with applicable requirements.

I declare that the foregoing is true and correct:

Nonprofit Organization: _____

Signature: _____

Name of Official: _____

Title: _____

Date of Execution: _____

§200.450 Lobbying.

(a) The cost of certain influencing activities associated with obtaining grants, contracts, cooperative agreements, or loans is an unallowable cost. Lobbying with respect to certain grants, contracts, cooperative agreements, and loans is governed by relevant statutes, including among others, the provisions of 31 U.S.C. 1352, as well as the common rule, “New Restrictions on Lobbying” published at 55 FR 6736 (February 26, 1990), including definitions, and the Office of Management and Budget “Government wide Guidance for New Restrictions on Lobbying” and notices published at 54 FR 52306 (December 20, 1989), 55 FR 24540 (June 15, 1990), 57 FR 1772 (January 15, 1992), and 61 FR 1412 (January 19, 1996).

(b) Executive lobbying costs. Costs incurred in attempting to improperly influence either directly or indirectly, an employee or officer of the executive branch of the Federal Government to give consideration or to act regarding a Federal award or a regulatory matter are unallowable. Improper influence means any influence that induces or tends to induce a Federal employee or officer to give consideration or to act regarding a Federal award or regulatory matter on any basis other than the merits of the matter.

(c) In addition to the above, the following restrictions are applicable to nonprofit organizations:

(1) Costs associated with the following activities are unallowable:

(i) Attempts to influence the outcomes of any Federal, state, or local election, referendum, initiative, or similar procedure, through in-kind or cash contributions, endorsements, publicity, or similar activity;

(ii) Establishing, administering, contributing to, or paying the expenses of a political party, campaign, political action committee, or other organization established for the purpose of influencing the outcomes of elections in the United States;

(iii) Any attempt to influence:

(A) The introduction of Federal or state legislation;

(B) The enactment or modification of any pending Federal or state legislation through communication with any member or employee of the Congress or state legislature (including efforts to influence state or local officials to engage in similar lobbying activity);

(C) The enactment or modification of any pending Federal or state legislation by preparing, distributing, or using publicity or propaganda, or by urging members of the general public, or any segment thereof, to contribute to or participate in any mass demonstration, march, rally, fund raising drive, lobbying campaign or letter writing or telephone campaign; or

(D) Any government official or employee in connection with a decision to sign or veto enrolled legislation;

(iv) Legislative liaison activities, including attendance at legislative sessions or committee hearings, gathering information regarding legislation, and analyzing the effect of legislation, when such activities are carried on in support of or in knowing preparation for an effort to engage in unallowable lobbying.

(2) The following activities are excepted from the coverage of paragraph (c)(1) of this section:

(i) Technical and factual presentations on topics directly related to the performance of a grant, contract, or other agreement (through hearing testimony, statements, or letters to the Congress or a state legislature, or subdivision, member, or cognizant staff member thereof), in response to a documented request (including a Congressional Record notice requesting testimony or statements for the record at a regularly scheduled hearing) made by the non-Federal entity's member of congress, legislative body or a subdivision, or a cognizant staff member thereof, provided such information is readily obtainable and can be readily put in deliverable form, and further provided that costs under this section for travel, lodging or meals are unallowable unless incurred to offer testimony at a regularly scheduled Congressional hearing pursuant to a written request for such presentation made by the Chairman or Ranking Minority Member of the Committee or Subcommittee conducting such hearings;

(ii) Any lobbying made unallowable by paragraph (c)(1)(iii) of this section to influence state legislation in order to directly reduce the cost, or to avoid material impairment of the non-Federal entity's authority to perform the grant, contract, or other agreement; or

(iii) Any activity specifically authorized by statute to be undertaken with funds from the Federal award.

(iv) Any activity excepted from the definitions of “lobbying” or “influencing legislation” by the Internal Revenue Code provisions that require nonprofit organizations to limit their participation in direct and “grass roots” lobbying activities in order to retain their charitable deduction status and avoid punitive excise taxes, I.R.C. §§501(c)(3), 501(h), 4911(a), including:

(A) Nonpartisan analysis, study, or research reports;

(B) Examinations and discussions of broad social, economic, and similar problems; and

(C) Information provided upon request by a legislator for technical advice and assistance, as defined by I.R.C. §4911(d)(2) and 26 CFR 56.4911-2(c)(1)-(c)(3).

(v) When a non-Federal entity seeks reimbursement for indirect (F&A) costs, total lobbying costs must be separately identified in the indirect (F&A) cost rate proposal, and thereafter treated as other unallowable activity costs in accordance with the procedures of §200.413 Direct costs.

(vi) The non-Federal entity must submit as part of its annual indirect (F&A) cost rate proposal a certification that the requirements and standards of this section have been complied with. (See also §200.415 Required certifications.)

(vii)(A) Time logs, calendars, or similar records are not required to be created for purposes of complying with the record keeping requirements in §200.302 Financial management with respect to lobbying costs during any particular calendar month when:

(1) The employee engages in lobbying (as defined in paragraphs (c)(1) and (c)(2) of this section) 25 percent or less of the employee's compensated hours of employment during that calendar month; and

(2) Within the preceding five-year period, the non-Federal entity has not materially misstated allowable or unallowable costs of any nature, including legislative lobbying costs.

(B) When conditions in paragraph (c)(2)(vii)(A)(1) and (2) of this section are met, non-Federal entities are not required to establish records to support the allowability of claimed costs in addition to records already required or maintained. Also, when conditions in paragraphs (c)(2)(vii)(A)(1) and (2) of this section are met, the absence of time logs, calendars, or similar records will not serve as a basis for disallowing costs by contesting estimates of lobbying time spent by employees during a calendar month.

(viii) The Federal awarding agency must establish procedures for resolving in advance, in consultation with OMB, any significant questions or disagreements concerning the interpretation or application of this section. Any such advance resolutions must be binding in any subsequent settlements, audits, or investigations with respect to that grant or contract for purposes of interpretation of this part, provided, however, that this must not be construed to prevent a contractor or non-Federal entity from contesting the lawfulness of such a determination.

(a) *Facilities and Administration Classification.* For major IHEs and major nonprofit organizations, indirect (F&A) costs must be classified within two broad categories: “Facilities” and “Administration.” “Facilities” is defined as depreciation on buildings, equipment and capital improvement, interest on debt associated with certain buildings, equipment and capital improvements, and operations and maintenance expenses. “Administration” is defined as general administration and general expenses such as the director's office, accounting, personnel and all other types of expenditures not listed specifically under one of the subcategories of “Facilities” (including cross allocations from other pools, where applicable). For nonprofit organizations, library expenses are included in the “Administration” category; for institutions of higher education, they are included in the “Facilities” category. Major IHEs are defined as those required to use the Standard Format for Submission as noted in Appendix III to Part 200—Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs) paragraph C. 11. Major nonprofit organizations are those which receive more than \$10 million dollars in direct Federal funding.

(b) *Diversity of nonprofit organizations.* Because of the diverse characteristics and accounting practices of nonprofit organizations, it is not possible to specify the types of cost which may be classified as indirect (F&A) cost in all situations. Identification with a Federal award rather than the nature of the goods and services involved is the determining factor in distinguishing direct from indirect (F&A) costs of Federal awards. However, typical examples of indirect (F&A) cost for many nonprofit organizations may include depreciation on buildings and equipment, the costs of operating and maintaining facilities, and general administration and general expenses, such as the salaries and expenses of executive officers, personnel administration, and accounting.

(c) *Federal Agency Acceptance of Negotiated Indirect Cost Rates.* (See also §200.306 Cost sharing or matching.)

(1) The negotiated rates must be accepted by all Federal awarding agencies. A Federal awarding agency may use a rate different from the negotiated rate for a class of Federal awards or a single Federal award only when required by Federal statute or regulation, or when approved by a Federal awarding agency head or delegate based on documented justification as described in paragraph (c)(3) of this section.

(2) The Federal awarding agency head or delegate must notify OMB of any approved deviations.

(3) The Federal awarding agency must implement, and make publicly available, the policies, procedures and general decision making criteria that their programs will follow to seek and justify deviations from negotiated rates.

(4) As required under §200.203 Notices of funding opportunities, the Federal awarding agency must include in the notice of funding opportunity the policies relating to indirect cost rate reimbursement, matching, or cost share as approved under paragraph (e)(1) of this section. As appropriate, the Federal agency should incorporate discussion of these policies into Federal awarding agency outreach activities with non-Federal entities prior to the posting of a notice of funding opportunity.

(d) Pass-through entities are subject to the requirements in §200.331 Requirements for pass-through entities, paragraph (a)(4).

(e) Requirements for development and submission of indirect (F&A) cost rate proposals and cost allocation plans are contained in Appendices III-VII and Appendix IX as follows:

(1) Appendix III to Part 200—Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs);

(2) Appendix IV to Part 200—Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Nonprofit Organizations;

(3) Appendix V to Part 200—State/Local Government wide Central Service Cost Allocation Plans;

(4) Appendix VI to Part 200—Public Assistance Cost Allocation Plans;

(5) Appendix VII to Part 200—States and Local Government and Indian Tribe Indirect Cost Proposals; and

(6) Appendix IX to Part 200—Hospital Cost Principles.

(f) In addition to the procedures outlined in the appendices in paragraph (e) of this section, any non-Federal entity that has never received a negotiated indirect cost rate, except for those non-Federal entities described in Appendix VII to Part 200—States and Local Government and Indian Tribe Indirect Cost Proposals, paragraph D.1.b, may elect to charge a de Minimis rate of 10% of modified total direct costs (MTDC) which may be used indefinitely. As described in §200.403 Factors affecting allow ability of costs, costs must be consistently charged as either indirect or direct costs, but may not be double charged or inconsistently charged as both. If chosen, this methodology once elected must be used consistently for all Federal awards until such time as a non-Federal entity chooses to negotiate for a rate, which the non-Federal entity may apply to do at any time.

(g) Any non-Federal entity that has a current federally negotiated indirect cost rate may apply for a one-time extension of the rates in that agreement for a period of up to four years. This extension will be subject to the review and approval of the cognizant agency for indirect costs. If an extension is granted the non-Federal entity may not request a rate review until the extension period ends. At the end of the 4-year extension, the non-Federal entity must re-apply to negotiate a rate. Subsequent one-time extensions (up to four years) are permitted if a renegotiation is completed between each extension request.

[78 FR 78608, Dec. 26, 2013, as amended at 79 FR 75886, Dec. 19, 2014]

CERTIFIED ASSURANCES

1. The Subgrantee assures that grant funds awarded under the Victims of Crime Act (VOCA) of 1984 will not supplant State or local funds but will be used to increase the amounts of such funds that would, in the absence of Federal funds, be made available for victim assistance activities.
2. The Subgrantee assures the matching funds required to pay the non-Federal portion of the cost of each program, for which grant funds are made available, shall be in addition to funds that would otherwise be made available for VOCA projects by the recipients of grant funds.
3. The Subgrantee assures that fund accounting, auditing, monitoring, and such evaluation procedures as may be necessary to keep such records as the Utah Office for Victims of Crime (UOVC) shall prescribe, shall be provided to ensure fiscal control, proper management, and efficient disbursement of funds received under the Act. Additionally, the applicant assures that it shall maintain such data and information and submit such reports, in such form, at such times, and containing such information as the Utah Office for Victims of Crime may require.
4. The Subgrantee assures that it will comply with the lead agency's policies regarding travel, purchasing supplies and equipment, contractual agreements, etc. The only exception to this policy is personnel expenditures. According to the Fair Labor Standards Act, personnel costs including overtime must be paid according to the individual's employing agency's personnel policies. (The lead agency is the unit of local or State government which employs the individual signing the grant application cover sheet as the Authorized Official.)
5. The Subgrantee certifies that the programs contained in its application meet all requirements, that all the information is correct, that there has been appropriate coordination with affected agencies and that the applicant will comply with all provisions of the Act and all other applicable Federal laws, regulations, and guidelines:
 - a. The subgrantee assures that it will comply, and all its contractors will comply with: Title VI of the Civil Rights Act of 1964 which prohibits recipients from discriminating on the basis of race, color, and national origin in the delivery of services;
 - b. DOJ Guidance regarding Title VI required recipients to take reasonable steps to ensure that persons with limited English proficiency (LEP) have meaningful access to funded programs;
 - c. Section 504 of the Rehabilitation Act of 1973, as amended, which prohibits discrimination on the basis of disability in the delivery of services and employment practices;
 - d. Title II of the Americans with Disabilities Act of 1990 which prohibits discrimination on the basis of disability in the delivery of services and employment practices;
 - e. Title IX of the Education Amendments of 1972, which prohibit sex discrimination in educational programs, and the DOJ implementing regulations at 28 C.F.R. §35;
 - f. The Age Discrimination Act of 1975 which prohibits discrimination in the delivery of services on the basis of age. Age Discrimination in Employment Act which prohibits discrimination in employment (age 40 and over);

- g. DOJ Program Statutes, which include the Omnibus Crime Control and Safe Streets Act of 1968, as amended, which prohibits discrimination on the basis of race, color, national origin religion, sex, and disability in the delivery of services and employment practices; the Victims of Crime Act (VOCA) of 1984, 34 U.S.C. § 20110(e) and the regulation implementing the Victim of Crime Act Victim Assistance Program, 28 C.F.R. § 94.114 (prohibiting discrimination in programs funded under the statute, both in employment and in the delivery of services or benefits, based on race, color, national origin, sex, religion, and disability); and the Violence Against Women Act (VAWA) of 1994, as amended, 34 U.S.C. § 12291(b)(13)(prohibiting discrimination in programs either funded under the statute or administered by the Office on Violence Against Women, both in employment and in the delivery of services or benefits, based on actual or perceived race, color, national origin, sex, religion, disability, sexual orientation, and gender identity) (referring to the Safe Streets Act for enforcement);
 - h. DOJ regulation 28 C.F.R. Part 38 regarding Partnerships with Faith-Based and Other Neighborhood Organizations; and
 - i. DOJ Nondiscrimination Regulations at 28 C.F.R. §§ 35; 42, Subparts C, D, E, G, & I; and 54.
6. The Subgrantee assures that in the event a Federal or State court or Federal or State administrative agency makes a finding of discrimination after a due process hearing on the grounds of race, color, religion, national origin, sex or disability against a recipient of funds the recipient will forward a copy of the findings to the Office for Civil Rights of OJP and the Utah Office for Victims of Crime.
 7. The Subgrantee assures that it will comply with the applicable provisions of the Violent Crime Control and Law Enforcement Act of 1994 and the Office of Justice Programs' Financial Guide. The recipient agrees to comply with the Department of Justice Grants Financial Guide as posted on the OJP website. The Financial Guide is available at the OJP website under Grants/Funding tab.
 8. The Subgrantee assures that it will comply with the provision of 28 CFR applicable to grants and cooperative agreements, including Part II, Applicability of Office of Management and Budget Circulars; Part 18, Administrative Review Procedures; Part 20, Criminal Justice Information Systems; Part 22, Confidentiality of Identifiable Research and Statistical Information; Part 23, Criminal Intelligence Systems Operating Policies; Part 30, Intergovernmental Review of Department of Justice Programs and Activities; Part 42, Nondiscrimination Equal Employment Opportunity Policies and Procedures; Part 61, Procedures for Implementing the National Environmental Policy Act; and Part 63 Floodplain Management and Wetland Protection Procedures. New references can be found in 2 C.F. R. Part 200.

Subgrantee Acceptance of VOCA Victim Assistance Program Certified Assurances (sign below)

X

Authorized Official Signature (as appears on Cover Sheet)

Date

GRANT CONDITIONS

1. **Compensation and Method of Payment:** The Utah Office for Victims of Crime will reimburse the Subgrantee for the Federal share of approved program expenditures on a monthly or quarterly basis as financial status reports are submitted and approved up to the amount of approved Federal expenditures.
2. **Reports:** The Subgrantee shall submit, at such times and in such form as may be prescribed, such reports as the Utah Office for Victims of Crime may reasonably require, including at least quarterly financial and progress reports, and final financial and narrative reports. Quarterly financial and progress reports shall be received no later than 30 days after each quarter ends on September 30, December 31, March 31, and July 31. (Annual reports must be received no later than 90 days after the ending date of the project.)
3. **Finalization of Contract:** The Subgrantee shall submit the contract within 90 days of contract beginning date. Funds authorized through the Request for Proposal and final approval process may be null and void after the 90 day period.
4. **Report to Governing Entity:** The Subgrantee shall give two reports during the program year to the local, state, or non-profit governing entity (city council, county commission, board of directors) receiving the grant funds. The reports will include crime categories under which crime victims are served, types of services provided, and program accomplishments as described under contract Section E. Record of Providing Effective Services, Quarterly Progress reports and Annual Performance Reports. VOCA-funded personnel shall participate in the report presentations. Quarterly progress reports must contain verification that reports have been made.
5. **Audit Reports:** Subgrantees are to have annual examinations in the form of audits. These audits will be submitted to the Utah Office for Victims of Crime with any Management Letter no less than one month after completion of the audit. The audits must conform to 2 C.F. R. Part 200, and contain grant information in Schedule of Federal Financial Assistance. During the audit process, either the Subgrantee or the auditor will send the Utah Office for Victims of Crime a verification letter to confirm grant payments. The audit threshold has changed to \$750,000 of total federal assistance expenditures made in the grantee's fiscal year.

6. **Matching Funds:** Subgrantees must provide adequate cash or in-kind match to defray at least twenty percent (20%) of the total costs of establishing and operating the program. This amount must be expended during the program period. The match must be funds that were not heretofore available for program efforts, but may include forfeited assets. Subgrantees who have received funds for four (4) or more years must provide one-fourth (25%) cash match within the 20% program match budget.
7. **Utilization and Payment of Funds:** Funds awarded are to be expended only for purposes and activities covered by the Subgrantee's approved project activities and budget. Project funds will be made available in accordance with provisions as prescribed by the Utah Office for Victims of Crime. The Subgrantee agrees to return to the Utah Office for Victims of Crime all unexpended Federal funds provided hereunder to the Utah Office for Victims of Crime within 60 days of termination of the subgrant. Payments will be adjusted to correct previous overpayment or underpayment and disallowances resulting from audit.
8. **Obligation of Grant Funds:** Subgrant funds may not be obligated prior to the effective date or subsequent to the termination date of the subgrant period. Obligations outstanding as of the termination date shall be liquidated within 90 days. Such obligations must be related to goods or services provided and utilized within the grant period.
9. **Expenses Not Allowable:** Project funds may not be expended for: (a) items not part of the approved budget or separately approved by the Utah Office for Victims of Crime; (b) the purchase of land; (c) construction projects; (d) indirect or overhead cost rates which have not been approved by the federal government. Expenditure changes in contract will be permitted only with the prior written approval of the Office for Victims of Crime.
10. **Cost Principles:** Subgrantee agrees to abide by applicable Cost Principles including for State or Local Unit of Governments or Tribal Organizations Cost Principles found in Title 2 CFR, Part 225 (OMB A-87) and Title 2 CFR, Part 230 (OMB A-122) for Nonprofit organizations. In addition, US DOJ Administrative Requirements Reference Cost Principles in 28 CFR 66.22 and 28 CFR 70.27. Subgrantee agrees to comply with applicable Administrative Requirements found in Title 2 CFR, Part 215 (OMB A-110) and OMB A-102 as well as Title 28 CFR 70, 66, and 70.
11. **Category Change:** Subgrantee will plan and budget for equipment and supplies early in the grant project to ensure the full benefit of the purchase is received. Moving personnel, purchasing equipment and supplies, and requesting training funds during the last month of the grant may not be undertaken merely for the purpose of using available funds, as this does not support the purpose of the program.
12. **Termination of Aid:** If through any cause the Subgrantee shall fail to substantially fulfill in a timely and proper manner all its obligations, terms, covenants, conditions, or stipulations of the subgrant

agreement, or substantially fails to comply with the Victims of Crime Act of 1984 as amended; and any regulations promulgated under these laws, as determined by the UOVC, then the UOVC shall have the right to terminate the subgrant agreement or to suspend fund payments by giving written notice to the Subgrantee of such action and specifying the effective date thereof, at least thirty (30) days before the effective date of such action. In such event, all finished and unfinished documents, data studies, surveys, drawings, maps, models, photographs and reports prepared by or on behalf of the Subgrantee under the subgrant agreement shall at the option of the UOVC, become its property, and the Subgrantee shall be entitled to receive just and equitable reimbursement of any work satisfactorily completed under the subgrant agreement.

13. **Inspection and Audit:** UOVC, Department of Justice, and the Comptroller General of the United States, or any of their duly authorized representatives shall have access for purpose of audit and examinations to any books, documents, papers, and records of the subgrantee, and to relevant books and records of subgrantees and contractors as provided for in P.L. 90-351 as amended, P.L. 99-570, and the OJP Financial Guide.
14. **Personal Property:** The Subgrantee shall retain any non expendable personal property acquired with subgrant funds in the grant program as long as there is a need for the property to accomplish the purpose of the grant program whether or not the program continues to be supported by UOVC subgrant funds. When there is no longer a need for the property to accomplish the purpose of the program, the Subgrantee shall request property disposition instructions from the UOVC.
15. **Maintenance of Records:** All financial and statistical records, supporting documents, and all other records pertinent to subgrants or contracts shall be retained for at least three years after completion of the project for purposes of state and federal examinations and audits.
16. **Written Approval of Changes:** Subgrantees must obtain prior written approval from the UOVC for any and all program changes deviating from the contract. These include but are not limited to: (a) change of program activities, designs, or objectives; (b) changes in personnel identified in the contract; (c) any changes in the approved project budget. .(200.308)
17. **Third Party Participation:** No contract or agreement may be entered into by the Subgrantee for execution of project activities or provision of services (other than purchase of supplies or standard commercial or maintenance services) which is not incorporated in the approved proposal or approved in advance by the UOVC. Any such arrangement shall provide that the Subgrantee will retain ultimate control and responsibility for the subgrant project and that the Subgrantee shall be bound by these subgrant conditions and any other requirements applicable to the Subgrantee in the conduct of the project. The UOVC shall be provided with a copy of all such contracts and agreements entered into by subgrantees.

18. **Publications:** All published material and written reports submitted under grants or in conjunction with contracts under grants must be originally developed material unless otherwise specifically provided in the grant or contract document. When material, not originally developed, is included in the report, it must have the source identified. This identification may be in the Body of the report or by footnote. This provision is applicable when the material is in a verbatim or extensive paraphrase format. All written reports, studies and publications in pamphlet form must carry a caveat on the cover and title page which reads as follows:

PREPARATION AND PRINTING OF THIS DOCUMENT FINANCED BY
THE U.S. BUREAU OF JUSTICE ASSISTANCE & UTAH OFFICE FOR VICTIMS OF CRIME
GRANT NUMBER: 2012-VA-GX-0063/2013-VA-GX-0061

19. **Written Descriptions of Programs:** The Subgrantee agrees that when issuing statements, press releases, requests for proposals, bid solicitation, and other documents describing projects or programs funded in whole or in part with Federal money, all grantees receiving Federal funds, including but not limited to state and local governments, shall clearly state (a) the percentage of the total cost of the program or project which will be financed with Federal money, and (b) the dollar amount of Federal funds for the project or program.
20. **Conflict of Interest:** The Subgrantee covenants that if it is a not-for-profit entity none of its officers, agents, members, or persons owning a "substantial interest" in the entity, is presently, nor during the life of this contract shall be, officers or employees of the UOVC, provided that if such persons are or become officers or employees of the UOVC they must disqualify this application and any future discussions concerning the entity making this application.
21. **Program Director:** There shall at all times during the life of the subgrant agreement be an individual appointed by the subgrantee as "Program Director." This individual will be responsible for program planning, operation and administration under the subgrant agreement.
22. **Confidentiality of Research Information:** Pursuant to Section 229 of the Justice System Improvements Act of 1979, research information identifiable to an individual, which was obtained through a program funded wholly or in part with Victims of Crime Act funds, shall remain confidential and copies of such information shall be immune from legal process, and shall not, without the consent of the person furnishing such information, be admitted as evidence or used for any purpose in any action, suit, or other judicial or administrative proceeding. 28 CFR Part 22. New References in 2 CFR Part 200.
23. **Release of Information:** All records, papers and other documents kept by recipients of UOVC or VOCA funds, their subgrantees and contractors, relating to the receipt and disposition of such funds, are required to be made available to the UOVC or the Bureau of Justice Assistance (BJA). These records and other documents submitted to the UOVC or the BJA pursuant to application for funds,

are required to be made available to the UOVC or the BJA under the terms and conditions of the Federal Freedom of Information Act, 5 U.S.C. 552.

24. **Project Income:** All interest or other income earned by the Subgrantee with respect to grant funds or as a result of conduct of the grant project (asset forfeitures, sale of publications, registration fees, services charges on fees, etc.) must be tracked. Interest on grant fund advancements must be returned to the UOVC by check payable to the Treasurer of the State of Utah. All other program income will remain with the project or be used to reduce project costs. Program income is subject to the same requirements as are the Federal grant and cash match monies.
25. **Political Activity:** The restrictions of the Hatch Act, P.L. 93-443, 5 U.S.C. Chapter 73, Subchapter III (as amended), concerning the political activity of government employees are applicable to state and local government employees whose principal employment is in connection with activities financed, in whole or in part, by Title I grants. Under a 1975 amendment to the Hatch Act, such State and local government employees may take an active part in political management and campaigns except they may not be candidates for office.
26. **Copyrights and Rights in Data:** Where activities supported by this grant produce original computer programs, writings, sound recordings, pictorial reproductions, drawing or other graphical representation and works of any similar nature (the term computer programs includes executable computer programs and supporting data in any form), the government has the right to use, duplicate and disclose, in whole, in part, or in any manner for any purpose whatsoever and have others do so. If the material is copyrightable, the grantee may copyright such, but the government reserves a royalty-free non-exclusive and irreversible license to reproduce, publish and use such materials in whole or in part and authorize others to do so.
27. **Patents:** If any discovery or invention arises or is developed in course of, or as result of work performed under this grant, the subgrantee shall refer the discovery or invention to the Office of Victims of Crime (OVC). The Subgrantee hereby agrees that determination of rights to inventions made under this grant shall be made by the Administrator of OVC or his duly authorized representative, who shall have the sole and exclusive powers to determine whether or not and where patent application should be filed and to determine the disposition of all rights in such inventions, including title to and license rights under any patent application or patent which may issue thereon. The determination of the Administrator, or his duly authorized representative, shall be accepted as final. In addition, the subgrantee hereby agrees and otherwise recognizes that the Government shall acquire at least an irrevocable non-exclusive royalty free license to practice and have practiced throughout the world for governmental purposes any invention made in the course of or under this subgrant.

28. Information Systems: With respect to programs related to criminal justice information systems, the grantee agrees to comply with the provisions of 28 CFR, Part 20 governing the protection of the individual privacy and the insurance of integrity and accuracy of data collection. The grantee further agrees:

- a. That all computer programs (software) produced under this grant will be made available to the OVC for transfer to authorized users in the criminal justice community without cost other than that directly associated with the transfer. The software will be documented in sufficient detail to enable potential users to adapt the system, or portions thereof, to usage on a computer of similar size and configuration.
- b. To provide a complete copy of the computer programs and documentation, upon request, to OVC. The documentation will include but not be limited to system description, operating instruction, program maintenance instructions, input forms, file descriptions, report formats, program listings, and flow charts for the system and programs.

29. Criminal Penalties:

- a. Whoever embezzles, willfully misapplies, steals or obtains by fraud or endeavors to embezzle, willfully misapply, steal or obtain by fraud any funds, assets, or property which are the subject of grant or contractor or other form of assistance pursuant to this title, whether received directly or indirectly from the Administration; or whether receives, conceals, or retains such funds, assets, or property to his use or gain, knowing such funds, assets, or property to have been embezzled, willfully misapplied, stolen, or obtained by fraud, shall be fined not more than \$10,000 or imprisoned not more than five years, or both.
- b. Whoever knowingly and willfully falsifies, conceals, or covers up by trick, scheme, or device, any material fact in any application for assistance submitted pursuant to the Act, whether received directly or indirectly from the Administration, shall be subject to the provisions of Section 371 of Title 18, U.S.C.

The signature below certifies that the program proposed in this application meets all the requirements of the Victim of Crime Act of 1984 (VOCA), that all the information presented is correct, that there has been appropriate coordination with affected agencies, and that the applicant will comply with the provisions of VOCA and all other Federal laws. By appropriate language incorporated in each grant, subgrant or other document under which funds are to be disbursed, the authorized official shall assure that the applicable certified assurances and grant conditions will be complied with by their own agency and any other agency with whom they make contracts or agreements.

Subgrantee Acceptance of Certified Assurances and Grant Conditions (sign below)

X

Authorized Official Signature (as appears on Cover Sheet)

Date

AUDIT REQUIREMENTS

The applicant agency expending more than \$750,000 in Federal funds per year assures that it will submit audit reports (with Management Letters) to UOVC annually. The audit report must comply with 2 CFR Part 200 and OMB circular A-133 and be submitted to UOVC within one month of completion of the audit.

By State code, **local governments** must complete their audit within six months of the end of their fiscal year, and **other agencies** must complete their audit within nine months. During the audit process subgrantees or their auditors must send UOVC a confirmation letter that verifies payments made to the grant program. Subgrantees must make UOVC aware of any audit findings and enclose a copy of audit and related management letters to UOVC within one month of audit issuance.

The audit will include a Schedule of Federal Financial Assistance that contains revenue and expenditure information from the grant. The following information will assist the auditors in completing the Schedule of Federal Financial assistance: [\(the Federal Grantor Number is for UOVC use only - leave it blank\)](#)

Federal Grantor Agency: Department of Justice

Federal Grantor Number:

Federal CFDA Number: 16.575

Provide the following information:

Fiscal Year of Applicant Agency*

(July-June, Jan-Dec etc.):

Name and title of audit contact person:**

(Individual responsible for agency's Single Audit)

Address:

Telephone number:

* The "agency" referred to here is the unit of local government or the non-profit agency authorized to apply for the grant.

**Provide the audit contact person with a copy of this form.

RAPE CRISIS COUNSELOR MANDATE FOR THE STATE OF UTAH

(Applicable to Non-Profit Organizations)

The Utah Office for Victims of Crime requires all non-profit organizations 501(c) 3 receiving Violence Against Women (SASP) funding who provide rape crisis services to certify their compliance with the Confidential Communications for Sexual Assault Act, Utah State Judicial Code 77. All Subgrantee staff and volunteers who provide direct services to victims of sexual violence **must complete 40 hours of training in assisting victims of sexual assault.** Training to certify as a Rape Crisis Counselor must be provided by a Utah Rape Crisis Program or a State sexual assault coalition.

Confidential Communications for Sexual Assault Act Utah State Judicial Code Section 77

77-38-201. Title.

This part is known and cited as the "Confidential Communications for Sexual Assault Act."

Renumbered and Amended by Chapter 3, 2008 General Session

77-38-202. Purpose.

It is the purpose of this act to enhance and promote the mental, physical and emotional recovery of victims of sexual assault and to protect the information given by victims to sexual assault counselors from being disclosed.

Renumbered and Amended by Chapter 3, 2008 General Session

77-38-203. Definitions.

As used in this part:

- (1) "Confidential communication" means information given to a sexual assault counselor by a victim and includes reports or working papers made in the course of the counseling relationship.
- (2) "Rape crisis center" means any office, institution, or center assisting victims of sexual assault and their families which offers crisis intervention, medical, and legal services, and counseling.
- (3) "Sexual assault counselor" means a person who is employed by or volunteers at a rape crisis center who has a minimum of 40 hours of training in counseling and assisting victims of sexual assault and who is under the supervision of the director or designee of a rape crisis center.
- (4) "Victim" means a person who has experienced a sexual assault of whatever nature including incest and rape and requests counseling or assistance regarding the mental, physical, and emotional consequences of the sexual assault.

Renumbered and Amended by Chapter 3, 2008 General Session

77-38-204. Disclosure of confidential communications.

The confidential communication between a victim and a sexual assault counselor is available to a third person only when:

- (1) the victim is a minor and the counselor believes it is in the best interest of the victim to

disclose the confidential communication to the victim's parents;

(2) the victim is a minor and the minor's parents or guardian have consented to disclosure of the confidential communication to a third party based upon representations made by the counselor that it is in the best interest of the minor victim to make such disclosure;

(3) the victim is not a minor, has given consent, and the counselor believes the disclosure is necessary to accomplish the desired result of counseling; or

(4) the counselor has an obligation under Title 62A, Chapter 4a, Child and Family Services, to report information transmitted in the confidential communication.

Renumbered and Amended by Chapter 3, 2008 General Session

As the duly authorized representative of the applicant, I hereby certify that the application is in compliance with the training mandate stated above. (Sign below)

X

Authorized Official Signature (as appears on Cover Sheet)

Date

☐

If you are not currently in compliance with the training mandate stated above, please check the box and submit a letter requesting a 90 day extension in order to comply.

**U.S. DEPARTMENT OF JUSTICE
OFFICE OF JUSTICE PROGRAMS
OFFICE OF THE COMPTROLLER**

**CERTIFICATION REGARDING
DEBARMENT, SUSPENSION, INELIGIBILITY AND VOLUNTARY EXCLUSION
LOWER TIER COVERED TRANSACTIONS**

This certification is required by the regulations implementing Executive Order 12549, Debarment and Suspension, 13CFR Part 145. The regulations were published as Part VII of the May 26, 1988 *Federal Register* (pages 19160-19211).

Copies of the regulations may be obtained by contacting the person to which this proposal is submitted.

(BEFORE COMPLETING & SIGNING CERTIFICATION, READ INSTRUCTIONS ON NEXT PAGE)

(1) The prospective lower tier participant certifies, by submission of this proposal, that neither it nor its principals are presently debarred, suspended, proposed for disbarment, declared ineligible, or voluntarily excluded from participation in this transaction by any Federal department or agency.

(2) Where the prospective lower tier participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal.

Subgrantee Name: _____

Name and Title of Authorized Representative: _____

X _____

Authorized Official Signature (as appears on Cover Sheet)

_____ Date

INSTRUCTIONS FOR CERTIFICATION

1. By signing and submitting this proposal, the prospective lower tier participant is providing the certification set out below.
2. The certification in this clause is a material representation of fact upon which reliance was placed when this transaction was entered into. If it is later determined that the prospective lower tier participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, the department or agency with which this transaction originated may pursue available remedies, including suspension and/or debarment.
3. The prospective lower tier participant shall provide immediate written notice to the person to which this proposal is submitted if at any time the prospective lower tier participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
4. The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of the rules implementing Executive Order 12549. You may contact the person to which this proposal is submitted for assistance in obtaining a copy of those regulations (13CFR Part 145).
5. The prospective lower tier participant agrees by submitting this proposal that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by the department or agency with which this transaction originated.
6. The prospective lower tier participant further agrees by submitting this proposal that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion--Lower Tier Covered Transactions," without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.
7. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not debarred, suspended, ineligible, or voluntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the Non-procurement List.
8. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.
9. Except for transactions authorized under paragraph 5 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal Government, the department or agency with which this transaction originated may pursue available remedies, including suspension and/or debarment.

CERTIFICATION REGARDING COMPLIANCE WITH VICTIM RIGHTS

Subgrantee understands that the purpose of this grant is to provide financial assistance to organizations that serve victims of crime. Subgrantee understands that certain state laws exist setting a minimum level of rights for victims of crime and that these rights change from time to time. Subgrantee further understands that all agencies who apply for and receive these grant funds must contractually agree to extend any and all rights and services, applicable to the agency, that are required by law.

Subgrantees specifically represents herein that Subgrantees understands the legal rights extended to victims of crime and will train all relevant employees and volunteers in those rights. Subgrantee specifically agrees to comply with all victim rights laws.

Subgrantee further understands that this certification is a material representation of fact upon which reliance will be placed when the agency determines to award a grant. False certification or violation of the certification shall be grounds for suspension of payments or suspension or termination of the grant.

1. Name of Organization:

2. Address of Organization:

3. Name of Authorized Official:

4. Title of Authorized Representative:

X

Authorized Official Signature (as appears on Cover Sheet)

Date

U.S. DEPARTMENT OF JUSTICE
OFFICE OF JUSTICE PROGRAMS
OFFICE OF THE CHIEF FINANCIAL OFFICER

CERTIFICATIONS REGARDING LOBBYING; DEBARMENT, SUSPENSION AND OTHER
RESPONSIBILITY MATTERS; AND DRUG-FREE WORKPLACE REQUIREMENTS

Applicants should refer to the regulations cited below to determine the certification to which they are required to attest. Applicants should also review the instructions for certification included in the regulations before completing this form. Acceptance of this form provides for compliance with certification requirements under 28 CFR Part 69, "New Restrictions on Lobbying," 2 CFR Part 2867, "DOJ Implementation of OMB Guidance on Nonprocurement Debarment and Suspension," and 28 CFR Part 83, "Government-wide Debarment and Suspension," and Government-wide Requirements for Drug-Free Workplace (Grants)." The certifications shall be treated as a material representation of fact upon which reliance will be placed when the Department of Justice determines to award the covered transaction, grant, or cooperative agreement.

1. LOBBYING As required by Section 1352, Title 31 of the U.S. Code, and implemented at 28 CFR Part 69, for persons entering into a grant or cooperative agreement over \$100,000, as defined at 28 CFR Part 69, the applicant certifies that:

(a) No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the making of any Federal grant, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal grant or cooperative agreement;

(b) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal grant or cooperative agreement, the undersigned shall complete and submit Standard Form - LLL, "Disclosure of Lobbying Activities," in accordance with its instructions;

(c) The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subgrants, contracts under grants and cooperative agreements, and subcontracts) and that all sub-recipients shall certify and disclose accordingly.

2. DEBARMENT, SUSPENSION, AND OTHER RESPONSIBILITY MATTERS (DIRECT RECIPIENT)

Pursuant to Executive Order 12549, Debarment and Suspension, implemented at 2 CFR Part 2867, for prospective participants in primary covered transactions, as defined at 2 CFR Section 2867.20(a), and other requirements:

A. The applicant certifies that it and its principals:

(a) Are not presently debarred, suspended, proposed for debarment, declared ineligible, sentenced to a denial of Federal benefits by a State or Federal court, or voluntarily excluded from covered transactions by any Federal department or agency;

(b) Have not within a three-year period preceding this application been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State, or local) transaction or contract under a public transaction; violation of Federal or State antitrust

the statement required by paragraph (a);

(d) Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the grant, the employee will

(1) Abide by the terms of the statement; and

(2) Notify the employer in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction;

(e) Notifying the agency, in writing, within 10 calendar days after receiving notice under subparagraph (d)(2) from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title, to: Department of Justice, Office of Justice Programs, ATTN:

Control Desk, 810 7th Street, N.W., Washington, D.C. 20531. Notice shall include the identification number(s) of each affected grant;

(f) Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph (d)(2), with respect to any employee who is so convicted

(1) Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or

(2) Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency;

(g) Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs (a), (b), (c), (d), (e), and (f).

As the duly authorized representative of the applicant, I hereby certify that the applicant will comply with the above certifications.

Grantee Name and Address _____

Application Number and/or Project Name _____

Grantee IRS/Vendor Number _____

Type/Print Name and Title of Authorized Representative _____

Signature _____

Reporting Requirements for Nongovernmental Nonprofit Organizations (if you are Not a Non-Profit or NGO, this provision does not apply)**Definitions**

“Federal pass-through money” means federal money received by a nongovernmental nonprofit organization (NGO) through a subaward or contract from the state or a political subdivision. “Federal pass-through money” does NOT include federal money received by an NGO as payment for goods or services purchased by the state or political subdivision of the NGO.

“State money” means money that is owned, held or administered by a state agency and derived from state fee or tax revenues, including funds awarded directly to the NGO by the state entity or appropriated to a state entity to distribute to an NGO. “State grant money” does NOT include money to an NGO for the purchase of goods or services based on a contract between a state entity and an NGO that is subject to the state procurement process, nor does it include donations/contributions received by a State entity and pass through to an NGO.

“Local money” means money that is owned, held or administered by a political subdivision of the state that is derived from fee or tax revenues. “Local money” does NOT include money received by an NGO as payment for goods and services purchased from the NGO or contributions/donations received by the political subdivision.

Reporting Requirement

A state agency that disburses any state money or federal pass-through money to an NGO must enter into a written agreement with the NGO requiring them to disclose to the state agency annually whether:

- 1) the NGO received or expended over \$25,000,\$100,000.\$350,000 or \$750,000 in federal pass-through, state or local money in the previous year, OR:
- 2) Anticipates receiving or expending in the year that the federal pass-through or state money is issued, over \$25,000, \$100,000, \$350,000 or \$750,000 in federal pass-through money, state money, or local money.

A.Does your agency answer YES or NO to either or the two statements?

Circle YES or NO

B. By signing below, I certify my NGO will disclose to the state annually whether the NGO received or expended or anticipates receiving or expending over \$25,000, \$100,000 or \$350,000 or \$750,000 in federal pass-through money, state money or local money.

C. My agency will comply by filling out the survey link honestly, and accurately.

<http://goo.gl/forms/6WJc4uBb18>. **Please fill out this short form by April 15, 2017.**

D. If you answered yes to either of the two statements above you need to : Submit your agency's required financial report within 6 months of the NGOs fiscal year end by uploading them to reporting.utah.gov.

(The type of financial report that is required depends on total combined amount of federal-pass through, state and local money received. See documents on following pages from the State Auditor for submission information, FAQs and information on the type of financial report required.)

E. If your agency has any findings that relate to federal awards that UOVC subawarded (VOCA, VAWA, SASP, USASP), you must submit a copy of your audit and any accompanying reports to UOVC within 9 months after your year-end or one month after the issuance of the audit. Audits with findings should be emailed to Amy Dorsey at adorsey@utah.gov.

Name of Nonprofit _____

Name of Authorizing Official _____ Title: _____

Signature: _____ Date: _____

Nonprofit Subgrantees

This document is for Nonprofit subgrantees of the State Office for Victims of Crime to provide information required by SB 132. Please fill in or circle your agency's response to each question.

Name of Nonprofit: _____

Nonprofit Address: _____

Nonprofit City: _____

Nonprofit Zip Code: _____

Nonprofit Contact Phone _____

Nonprofit Contact Email: _____

Year End for the Nonprofit: **Circle One**

June 30

December 31

March 31

September 30

Please report on the current fiscal year and past two fiscal years.

For Fiscal Year 2015

Is the Nonprofit required to report to the Office of the State Auditor in previous year?

A nongovernmental nonprofit that receives in excess of \$25,000 in federal pass through, state and local money in a given fiscal year is required to report to the Office of the State Auditor

☐ Yes

☐ No

Level of Funding

This is the accumulation of federal pass through, state and local money received during the fiscal year.

Circle One

\$25,000

\$100,000

\$350,000

\$750,000

Does the Nonprofit anticipate meeting requirements to report to the Office of the State Auditor in the year the federal pass through or state money is disbursed?

A nongovernmental nonprofit that receives in excess of \$25,000 in federal pass through, state and local money in a given fiscal year is required to report to the Office of the State Auditor.

☐ Yes

☐ No

Level of Funding

This is the accumulation of federal pass through, state and local money received during the fiscal year.

Circle One

\$25,000

\$100,000

\$350,000

\$750,000

For Fiscal Year 2016

Is the Nonprofit required to report to the Office of the State Auditor in previous year?

A nongovernmental nonprofit that receives in excess of \$25,000 in federal pass through, state and local money in a given fiscal year is required to report to the Office of the State Auditor

☐ Yes

☐ No

Level of Funding

This is the accumulation of federal pass through, state and local money received during the fiscal year.

Circle One

\$25,000

\$100,000

\$350,000

\$750,000

Does the Nonprofit anticipate meeting requirements to report to the Office of the State Auditor in the year the federal pass through or state money is disbursed?

A nongovernmental nonprofit that receives in excess of \$25,000 in federal pass through, state and local money in a given fiscal year is required to report to the Office of the State Auditor.

☐ Yes

☐ No

Level of Funding

This is the accumulation of federal pass through, state and local money received during the fiscal year.

Circle One

\$25,000 \$100,000 \$350,000 \$750,000

For Fiscal Year 2017

Is the Nonprofit required to report to the Office of the State Auditor in previous year?

A nongovernmental nonprofit that receives in excess of \$25,000 in federal pass through, state and local money in a given fiscal year is required to report to the Office of the State Auditor

- ☐ Yes
- ☐ No

Level of Funding

This is the accumulation of federal pass through, state and local money received during the fiscal year.

Circle One

\$25,000 \$100,000 \$350,000 \$750,000

Does the Nonprofit anticipate meeting requirements to report to the Office of the State Auditor in the year the federal pass through or state money is disbursed?

A nongovernmental nonprofit that receives in excess of \$25,000 in federal pass through, state and local money in a given fiscal year is required to report to the Office of the State Auditor.

- ☐ Yes
- ☐ No

Level of Funding

This is the accumulation of federal pass through, state and local money received during the fiscal year.

Circle One

\$25,000 \$100,000 \$350,000 \$750,000

REPORTING REQUIREMENTS FOR NONGOVERNMENTAL NONPROFIT ORGANIZATIONS (NGOs) THAT RECEIVE FEDERAL PASS-THROUGH, STATE, OR LOCAL GOVERNMENT MONEY

Definitions

“Federal pass-through money” means federal money received by the state or a political subdivision and passed through to an NGO through a subaward or contract. “Federal pass-through money” does NOT include federal money received by an NGO as payment for goods or services purchased by the state or political subdivision from the NGO.

“State money” means any money that is owned, held, or administered by a state agency and derived from state fee or tax revenues, including funds awarded directly to the NGO by the state entity or appropriated to a state entity to distribute to an NGO. “State money” does NOT include money to an NGO for the purchase of goods or services based on a contract between a state entity and an NGO that is subject to the state procurement process, nor does it include donations/contributions received by a State entity and passed through to an NGO.

“Local money” means money that is owned, held, or administered by a political subdivision of the state that is derived from fee or tax revenues. “Local money” does NOT include money received by an NGO as payment for goods and services purchased from the NGO or contributions/donations received by the political subdivision.

NGO Reporting Requirements

- An NGO that receives state money or federal pass-through money *from a state agency* must enter into a written agreement with that state agency in which the NGO agrees to disclose to the state agency **annually** whether the NGO received or spent at least \$25,000 in combined federal pass-through, state, and local money in both 1) the previous year, and 2) the year in which the federal pass-through or state money is received.
- An NGO that receives or spends at least \$25,000 in combined federal pass-through, state, and local money is required to submit the following reports **annually** to the Office of the Utah State Auditor at reporting.auditor.utah.gov. (If your nonprofit is not located in the dropdown menu for nonprofits, please contact Kylie Cone at kccone@utah.gov or 801-538-1025.) These reports are due within **6 months** of the NGO’s fiscal year end.

TOTAL COMBINED AMOUNT OF FEDERAL PASS-THROUGH, STATE, AND LOCAL MONEY	TYPE OF REPORT REQUIRED (DUE WITHIN 6 MONTHS OF NGO’S FISCAL YEAR END)
More than \$750,000	An audit in accordance with Generally Accepted Auditing Standards (GAAS)

Between \$350,000 and \$750,000	A review conducted by an independent certified public accountant
Between \$100,000 and \$350,000	A compilation of its accounts by an independent certified public accountant
Between \$25,000 and \$100,000	A copy of Form 990 or a financial report form

Note: An audit in accordance with GAAS will satisfy any of the reporting requirements listed above.

Question and Answers:

If an NGO goes through a competitive application process, are they exempt from reporting requirements?

No, even if an NGO goes through a competitive application process, the result is still a grant awarded to the NGO and would qualify them for reporting to the Office of the State Auditor. A competitive application process is NOT the same as going through the “state procurement process.”

Are the reporting requirements based on the amount awarded during the fiscal year, or the actual amounts received and/or spent during the fiscal year?

The reporting requirements (i.e. audit, review, compilation, Form 990) are based on the actual combined amount of federal pass-through, state and local money received or spent during the NGO’s fiscal year, regardless of when the money was awarded.

What are NGOs required to report to an awarding state agency on an annual basis?

NGOs that receive money from a state agency (either federal pass-through or state money) are required to report whether they did or will receive or spend between \$25,000 and \$100,000, between 100,000 and \$350,000, between \$350,000 and \$750,000 or greater than \$750,000 in combined federal pass-through state or local money for both:

- 1) The previous fiscal year of the nonprofit organization and
- 2) The fiscal year in which the money is issued

What reports are required of NGOs that receive or spend between \$25,000 and \$100,000 in combined federal pass-through state and local money in a given fiscal year?

The law allows the state auditor to determine the reporting format for nonprofits that receive or spend less than \$100,000. As such, we have determined that we will accept the NGO’s Form 990 or Form 990

EZ as their final report. NGOs that fall within this range may also use the “Small Financial Survey (less than \$350,000)”

What is required of an NGO that receives or spends less than \$25,000 in combined federal pass-through state and local money in a given fiscal year, even though they may have been awarded more than \$25,000?

An NGO is only required to report to the Office of the Utah State Auditor if it actually receives or spends an excess of \$25,000 in combined federal pass-through state and local money during their fiscal year. If an NGO receives or spends less than \$25,000 they are not required to report to our Office, even if they may have been awarded more than \$25,000 during the year.

Do these requirements apply to charter schools that are nonprofits?

No. The law specifically excludes schools that are nonprofits from being subject to these requirements (see Utah code 51-2a-201.5 (5)). Charter schools that are nonprofits are subject instead to Utah Code 53 A-1a-507.

How can an NGO determine whether they are a subrecipient (of award funds) or a contractor, to ascertain whether they are required to follow reporting requirements?

Procurement contracts are not subject to reporting requirements. A procurement contract occurs when the principal purpose of the contract is for the State to acquire property or services for the direct use of the State, but not to carry out a program for a public purpose. Further, the contractor provides similar goods or services to purchasers other than state entities.

The following table is based upon guidance given in the Uniform Guidance for Federal Awards and provides additional considerations. We encourage NGOs to work either their awarding agencies to identify whether they are a subrecipient or a contractor since there are a multitude of situations and every case is different.

Guidelines for Subrecipient/Contractor Determination	
Subrecipient	Contractor
<ul style="list-style-type: none"> • Creates an "assistance" relationship. • Determines who is eligible to receive assistance. • Has its performance measured in relation to whether objectives of the assistance program are met. • Has responsibility for programmatic decision making. • Is responsible for adherence to applicable program requirements specified in the award documentation. • In accordance with its agreement, uses the funds to carry out a program for a public purpose specified in authorizing statute, as opposed to providing goods or services for the benefit of the awarding agency. 	<ul style="list-style-type: none"> • Purpose is to obtain goods and services for the contracting entity's own use and creates a procurement relationship. • Provides the goods and services within normal business operations. • Provides similar goods or services to many different purchasers. • Normally operates in a competitive environment. • Provides goods or services that are ancillary to the operation of the program. • Is not subject to compliance requirements of the program as a result of the agreement, though similar requirements may apply for other reasons.

Legal Requirements – *Utah Code 51-2a-201.5*, resulting from S.B. 132, *Fiscal Requirements for Local Governments and Nonprofits*, which was passed in 2015.

For questions, contact Ryan Roberts of the Office of the State Auditor at 801-538-1721 or ryanroberts@utah.gov.

DECISION TREE:**DETERMINING WHETHER AN NGO IS REQUIRED TO
REPORT TO THE OFFICE OF THE UTAH STATE AUDITOR**

1. Did the NGO receive in excess of \$25,000 in federal pass-through, state, and local money during a given fiscal year?
☐ Yes – Continue ☐ No – Stop! The NGO is not required to submit reports to the Office of the Utah State Auditor (OSA).
2. Is the NGO considered a subrecipient or grantee by the awarding agency?
☐ Yes – Continue ☐ No – Stop! The NGO is not required to submit reports to the Office of the Utah State Auditor (OSA).
3. Are total annual receipt or expense of federal pass-through, state and local money less than \$750,000?
☐ Yes – Continue ☐ No - Stop! An audit in accordance with Generally Accepted Auditing Standards (GAAS) is required to be performed and submitted to the OSA.*
4. Are total annual receipt or expense of federal pass-through, state and local money less than \$350,000?
☐ Yes – Continue ☐ No - Stop! A review conducted by an independent certified public accountant is required to be performed and submitted to the OSA.*
5. Are total annual receipt or expense of federal pass-through, state and local money less than \$100,000?
☐ Yes – A copy of Form 990, Form 990 EZ, or a financial report form (located at reporting.auditor.utah.gov – Option 7 “Small Financial Survey (less than \$350,000) is required to be completed and submitted to the OSA.*
☐ No – Stop! A compilation of its accounts by an independent certified public accountant is required to be completed and submitted to the OSA.*

* An entity may decide to have a financial audit even if one is not required as outlined above. If an audit is performed, the audit would satisfy any of the reporting requirements listed above.

A complete list of the current reporting requirements can be found on the osa website at: <http://auditor.utah.gov/local-government-2/reporting-requirements/non-profit-organization-reporting/>

NOTE: PLEASE SUBMIT REQUIRED REPORTS AT reporting.auditor.utah.gov USING OPTION 1. ALL REQUIRED REPORTS ARE DUE WITHIN 6 MONTHS OF THE NGO'S FISCAL YEAR END.